

## **BILL ANALYSIS**

Senate Research Center  
82R6622 KJM-F

S.B. 1070  
By: Jackson  
Natural Resources  
4/15/2011  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

S.B. 1070 seeks to add a school district representative under Chapter 41 (Equalized Wealth Level), Education Code, to the current Texas Commission on Environmental Quality (TCEQ) permanent advisory committee on pollution control technology tax exemptions.

The advisory committee currently has representatives from industry, appraisal districts, environmental groups, and taxing entities who advise TCEQ on policies relating to tax exemptions currently offered to businesses that employ pollution control activities in their businesses.

TCEQ makes significant pollution control exemption decisions that affect taxable values and revenues to the state and local taxing entities. Given that school districts are collectively the largest local taxing authority in the state, they should be represented on the formal advisory committee.

As proposed, S.B. 1070 amends current law relating to the composition of the permanent advisory committee to advise the Texas Commission on Environmental Quality regarding the implementation of the ad valorem tax exemption for pollution control property.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 11.31(n), Tax Code, to require the Texas Commission on Environmental Quality (TCEQ) to establish a permanent advisory committee consisting of representatives of industry, appraisal districts, school districts required to take action under Chapter 41 (Equalized Wealth Level), Education Code, and other taxing units, and environmental groups, as well as members who are not representatives of any of those entities but have substantial technical expertise in pollution control technology and environmental engineering, to advise TCEQ regarding the implementation of this section.

SECTION 2. Requires TCEQ, as soon as practicable after the effective date of this Act to appoint one or more representatives of school districts required to take action under Chapter 41, Education Code, to the permanent advisory committee established under Section 11.31(n), Tax Code, as amended by this Act.

SECTION 3. Effective date: upon passage or September 1, 2011.